? show files;ds
File 485:Accounting & Tax DB 1971-2007/Feb W4
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Set	Items	Description
S1	23	(NET OR TOTAL? OR AGGREGAT? OR SUMMED OR SUMMING)()DEFERRE-D()TAX()LIABILITY
S2	0	(NET()DEFERRED()TAX)(30N)(CREDIT()PROTECTION)
S3	0	(NET()DEFERRED()TAX)(30N)(CREDIT OR LOAN OR BANKRUPTCY)()P-ROTECTION
S4	188	DEFERRED()TAX(30N)(LOSS OR BANKRUPTCY OR INJURY OR DAMAGE - OR FIRE OR STORM OR HURRICANE OR THEFT)
S5	197	S1 OR S4
S6	166	S5 AND (DEBT? OR LIABILIT?)
S7	128	S6 NOT PY>20002
S8	126	RD (unique items)

? t8/3,k/all

8/3,K/1
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00914832   SUPPLIER NUMBER: 7573217
Applying FAS 109 to Acquisitions
McDade, Mark F.
Journal of Corporate Accounting & Finance v4 n1 PP: 61 Fall 1992
ISSN: 1044-8136 JRNL CODE: AJCA

Accounting & Tax DB_1971-2007/Feb W4

ABSTRACT: FASB Statement 109, Accounting for Income Taxes, adopts an asset and liability approach for recognizing deferred income taxes. The liability method calculates the deferred tax liability or asset for the future tax effects of past events that are reflected in a...

...for purchase business combinations, rather than the net-of-tax approach. Each identified asset and liability is assigned its respective fair value excluding the effects of taxes. The 4 steps of the calculation of the deferred tax liability or asset under SFAS 109 are: 1. Identify the temporary differences between the book and tax bases of assets and liabilities , and segregate those whose reversals will generate future taxable income from those that will generate...
...the tax rate applicable to the reversal of identified temporary differences. 3. Determine the gross deferred tax liability for the taxable temporary differences and the gross deferred tax assets for the deductible temporary differences and loss carryforwards. 4. Record a valuation allowance for gross deferred tax assets.

8/3,K/2
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   ** FULL-TEXT AVAILABLE IN FORMATS 7 AND 9 **
00785570   SUPPLIER NUMBER: 64827188
Harmonisation and the conceptual framework
Gerhardy, Peter
Charter v71 n10 PP: 70-74 Nov 2000
ISSN: 1035-0748 JRNL CODE: ACHA
WORD COUNT: 2327 LINE COUNT: 212

Accounting & Tax DB_1971-2007/Feb W4
...TEXT: argued to be more akin in nature to finance leases, giving rise to assets and liabilities of the lessee meeting both the definitions and recognition criteria contained in SAC 4, has...

Disability income.
Jarvis, Geoffrey
Canadian Insurance, Jul 1987, p55

...ABSTRACT: which view disability income as more than salary replacement.
Innovative provisions include: business loan protector, **deferred tax**
protector, farmers' protection, business overhead expense, business
buy-out, key person protection and retirement funder....
? show files;ds
File 169:Insurance Periodicals 1984-1999/Nov 15
        (c) 1999 NILS Publishing Co.

Set	Items	Description
S1	0	(NET()DEFERRED()TAX)(30N)(CREDIT()PROTECTION)
S2	0	DEFERRED()TAX AND CREDIT()PROTECTION?
S3	0	NET()DEFIERRED()TAX
S4	0	NET()DEFERRED()TAX
S5	5	DEFERRED()TAX